

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 736, Page 4, Section 34.700, Line 10, by
2 inserting after all of said section and line the following:

3
4 ~~"[50.327. 1. Notwithstanding any other provisions of law to the contrary,~~
5 ~~the salary schedules contained in sections 49.082, 50.334, 50.343, 51.281, 51.282,~~
6 ~~52.269, 53.082, 53.083, 54.261, 54.320, 55.091, 56.265, 58.095, and 473.742 shall~~
7 ~~be set as a base schedule for those county officials. Except when it is necessary to~~
8 ~~increase newly elected or reelected county officials' salaries, in accordance with~~
9 ~~Section 13, Article VII, Constitution of Missouri, to comply with the requirements~~
10 ~~of this section, the salary commission in all counties except charter counties in this~~
11 ~~state shall be responsible for the computation of salaries of all county officials;~~
12 ~~provided, however, that any percentage salary adjustments in a county shall be~~
13 ~~equal for all such officials in that county.~~

14 ~~2. Upon majority approval of the salary commission, the annual~~
15 ~~compensation of part time prosecutors contained in section 56.265 and the county~~
16 ~~offices contained in sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269,~~
17 ~~53.082, 53.083, 54.261, 54.320, 55.091, 58.095, and 473.742 may be increased by~~
18 ~~up to two thousand dollars greater than the compensation provided by the salary~~
19 ~~schedules; provided, however, that any vote to increase compensation be effective~~
20 ~~for all county offices in that county subject to the salary commission.~~

21 ~~3. Upon the majority approval of the salary commission, the annual~~
22 ~~compensation of a county coroner of any county not having a charter form of~~
23 ~~government as provided in section 58.095 may be increased up to fourteen~~
24 ~~thousand dollars greater than the compensation provided by the salary schedule of~~
25 ~~such section.~~

26 ~~4. The salary commission of any county of the third classification may~~
27 ~~amend the base schedules for the computation of salaries for county officials~~
28 ~~referenced in subsection 1 of this section to include assessed valuation factors in~~
29 ~~excess of three hundred million dollars; provided that the percentage of any~~
30 ~~adjustments in assessed valuation factors shall be equal for all such officials in that~~
31 ~~county.]~~

32 50.327. 1. Notwithstanding any other provisions of law to the contrary, the salary schedules
33 contained in sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261,
34 54.320, 55.091, 56.265, 58.095, and 473.742 shall be set as a base schedule for those county
35 officials. Except when it is necessary to increase newly elected or reelected county officials'

Action Taken _____ Date _____

1 salaries, in accordance with Section 13, Article VII, Constitution of Missouri, to comply with the
 2 requirements of this section, the salary commission in all counties except charter counties in this
 3 state shall be responsible for the computation of salaries of all county officials; provided, however,
 4 that any percentage salary adjustments in a county shall be equal for all such officials in that county.

5 2. Upon majority approval of the salary commission, the annual compensation of part-time
 6 prosecutors contained in section 56.265 and the county offices contained in sections 49.082, 50.334,
 7 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091, 58.095, and 473.742 may
 8 be increased by up to two thousand dollars greater than the compensation provided by the salary
 9 schedules; provided, however, that any vote to increase compensation be effective for all county
 10 offices in that county subject to the salary commission.

11 3. Upon the majority approval of the salary commission, the annual compensation of a
 12 county coroner of any county [~~of the second classification~~] not having a charter form of government
 13 as provided in section 58.095 may be increased up to fourteen thousand dollars greater than the
 14 compensation provided by the salary schedule of such section.

15 4. The salary commission of any county of the third classification may amend the base
 16 schedules for the computation of salaries for county officials referenced in subsection 1 of this
 17 section to include assessed valuation factors in excess of three hundred million dollars; provided
 18 that the percentage of any adjustments in assessed valuation factors shall be equal for all such
 19 officials in that county.

20 ~~[50.815. 1. On or before June thirtieth of each year, the county~~
 21 ~~commission of each county of the first, second, third, or fourth classification shall,~~
 22 ~~with the assistance of the county clerk or other officer responsible for the~~
 23 ~~preparation of the financial statement, prepare and publish in some newspaper of~~
 24 ~~general circulation published in the county, as provided under section 493.050, a~~
 25 ~~financial statement of the county for the year ending the preceding December~~
 26 ~~thirty-first.~~

27 ~~2. The financial statement shall show at least the following:~~

28 ~~(1) A summary of the receipts of each fund of the county for the year;~~

29 ~~(2) A summary of the disbursements and transfers of each fund of the~~
 30 ~~county for the year;~~

31 ~~(3) A statement of the cash balance at the beginning and at the end of the~~
 32 ~~year for each fund of the county;~~

33 ~~(4) A summary of delinquent taxes and other due bills for each fund of the~~
 34 ~~county;~~

35 ~~(5) A summary of warrants of each fund of the county outstanding at the~~
 36 ~~end of the year;~~

37 ~~(6) A statement of bonded indebtedness, if any, at the beginning and at the~~
 38 ~~end of the year for each fund of the county;~~

39 ~~(7) A statement of the tax levies of each fund of the county for the year;~~
 40 ~~and~~

41 ~~(8) The name, office, and current gross annual salary of each elected or~~
 42 ~~appointed county official.~~

43 ~~3. The financial statement need not show specific disbursements, warrants~~
 44 ~~issued, or the names of specific payees except to comply with subdivision (8) of~~

1 subsection 2 of this section, but every individual warrant, voucher, receipt, court
2 order and all other items, records, documents and other information which are not
3 specifically required to be retained by the officer having initial charge thereof shall
4 be filed on or before the date of publication of the financial statement prescribed
5 by subsection 1 of this section in the office of the county clerk. The county clerk
6 or other officer responsible for the preparation of the financial statement shall
7 preserve the same, shall provide an electronic copy of the data used to create the
8 financial statement without charge to any newspaper requesting a copy of such
9 data, and shall cause the same to be available for inspection during normal
10 business hours on the request of any person, for a period of five years following
11 the date of filing in his or her office, after which five-year period these records
12 may be disposed of according to law unless they are the subject of a legal suit
13 pending at the expiration of that period.

14 4. At the end of the financial statement, each commissioner of the county
15 commission and the county clerk shall sign and append the following certificate:

We, _____?, _____?, and _____?, duly elected commissioners of the
county commission of _____? County, Missouri, and I,
_____, _____?, county clerk of that county, certify that the above and
foregoing is a complete and correct statement of every item of information required
in section 50.815 for the year ending December 31, 20_____, and we have
checked every receipt from every source and every disbursement of every kind and to
whom and for what each disbursement was made, and each receipt and disbursement
is accurately included in the above and foregoing totals. (If for any reason complete
and accurate information is not given the following shall be added to the certificate.)
Exceptions: the above report is incomplete because proper information was not
available in the following records _____? which are in the keeping of the
following officer or officers _____?.

Date _____?

_____?

_____?

_____?

Commissioners, County Commission

_____?

County Clerk

16 5. Any person falsely certifying to any fact covered by the certificate is
17 liable on his or her bond and is guilty of a misdemeanor and, on conviction
18 thereof, shall be punished by a fine of not less than two hundred dollars or more
19 than one thousand dollars, or by confinement in the county jail for a period of not
20 less than thirty days nor more than six months, or by both such fine and
21 confinement. Any person charged with preparing the financial report who
22 willfully or knowingly makes a false report of any record is, in addition to the
23 penalties otherwise provided for in this section, guilty of a felony, and upon

1 conviction thereof shall be sentenced to imprisonment by the department of
2 corrections for a term of not less than two years nor more than five years.]

3 50.815. 1. On or before [~~the first Monday in March~~] June thirtieth of each year, the county
4 commission of each county of the first [~~class not having a charter form of government~~], second,
5 third, or fourth classification shall, with the assistance of the county clerk or other officer
6 responsible for the preparation of the financial statement, prepare and publish in some newspaper of
7 general circulation published in the county, as provided under section 493.050, a financial statement
8 of the county for the year ending the preceding December thirty-first.

9 2. The financial statement shall show at least the following:

- 10 (1) A summary of the receipts of each fund of the county for the year;
11 (2) A summary of the disbursements and transfers of each fund of the county for the year;
12 (3) A statement of the cash balance at the beginning and at the end of the year for each fund
13 of the county;
14 (4) A summary of delinquent taxes and other due bills for each fund of the county;
15 (5) A summary of warrants of each fund of the county outstanding at the end of the year;
16 (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the year
17 for each fund of the county; [~~and~~]
18 (7) A statement of the tax levies of each fund of the county for the year; and
19 (8) The name, office, and current gross annual salary of each elected or appointed county
20 official.

21 3. The financial statement need not show specific disbursements, warrants issued, or the
22 names of specific payees except to comply with subdivision (8) of subsection 2 of this section, but
23 every individual warrant, voucher, receipt, court order and all other items, records, documents and
24 other information which are not specifically required to be retained by the officer having initial
25 charge thereof [~~and which would be required to be included in or to construct a financial statement~~
26 ~~in the form prescribed for other counties by section 50.800~~] shall be filed on or before the date of
27 publication of the financial statement prescribed by subsection 1 of this section in the office of the
28 county clerk [~~, and~~]. The county clerk or other officer responsible for the preparation of the financial
29 statement shall preserve the same, shall provide an electronic copy of the data used to create the
30 financial statement without charge to any newspaper requesting a copy of such data, and shall cause
31 the same to be available for inspection during normal business hours on the request of any person,
32 for a period of five years following the date of filing in his or her office, after which five-year period
33 these records may be disposed of according to law unless they are the subject of a legal suit pending
34 at the expiration of that period.

35 4. At the end of the financial statement, each commissioner of the county commission and
36 the county clerk shall sign and append the following certificate:

We, _____, _____, and _____, duly elected commissioners of the county commission
of _____ County, Missouri, and I, _____, county clerk of that county, certify that
the above and foregoing is a complete and correct statement of every item of information
required in section 50.815 for the year ending December 31, [~~19~~] 20_____, and we have

checked every receipt from every source and every disbursement of every kind and to whom and for what each disbursement was made, and each receipt and disbursement is accurately included in the above and foregoing totals. (If for any reason complete and accurate information is not given the following shall be added to the certificate.)

Exceptions: the above report is incomplete because proper information was not available in the following records _____ which are in the keeping of the following officer or officers _____.

Date _____

Commissioners, County Commission

County Clerk

1 5. Any person falsely certifying to any fact covered by the certificate is liable on his or her
2 bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a fine of not
3 less than two hundred dollars or more than one thousand dollars, or by confinement in the county
4 jail for a period of not less than thirty days nor more than six months, or by both such fine and
5 confinement. Any person charged with preparing the financial report who willfully or knowingly
6 makes a false report of any record is, in addition to the penalties otherwise provided for in this
7 section, guilty of a felony, and upon conviction thereof shall be sentenced to imprisonment by the
8 division of corrections for a term of not less than two years nor more than five years.

9 ~~[6. The provisions of sections 50.800 and 50.810 do not apply to counties of the first class~~
10 ~~not having a charter form of government, except as provided in subsection 3 of this section.]~~

11 ~~[50.820. 1. The statement required by section 50.815 shall be set in the~~
12 ~~standard column width measure which will take the least space and the publisher~~
13 ~~shall file two proofs of publication with the county commission and the~~
14 ~~commission shall forward one proof to the state auditor and shall file the other in~~
15 ~~the office of the commission. As required under section 493.025, a newspaper~~
16 ~~publishing the statement shall charge and receive no more than its regular local~~
17 ~~classified advertising rate, which shall be the rate on the newspaper's rate schedule~~
18 ~~that was offered to the public thirty days before the publication of the statement.~~
19 ~~The county commission shall pay the publisher upon the filing of proof of~~
20 ~~publication with the commission. After verification, the state auditor shall notify~~
21 ~~the commission that proof of publication has been received and that it complies~~
22 ~~with the requirements of this section.~~

23 ~~2. The statement shall be spread on the record of the commission and for~~
24 ~~this purpose the publisher shall be required to furnish the commission with at least~~
25 ~~two copies of the statement which may be placed in the record.~~

1 3. ~~The state auditor shall notify the county treasurer immediately of the~~
 2 ~~receipt of the proof of publication of the statement. After the first day of July of~~
 3 ~~each year the county treasurer shall not pay or enter for protest any warrant for the~~
 4 ~~pay of any of the county commission until notice is received from the state auditor~~
 5 ~~that the required proof of publication has been filed.~~

6 4. ~~The state auditor shall prepare sample forms for financial statements~~
 7 ~~required by section 50.815 and shall provide the same to the county clerk of each~~
 8 ~~county of the first, second, third, or fourth classification in this state, but failure of~~
 9 ~~the auditor to supply such forms shall not in any way excuse any person from the~~
 10 ~~performance of any duty imposed by this section or by section 50.815. If any~~
 11 ~~county officer fails, neglects, or refuses to comply with the provisions of this~~
 12 ~~section or section 50.815, the county officer shall, in addition to other penalties~~
 13 ~~provided by law, be liable on his or her official bond for dereliction of duty.]~~

14 50.820. 1. The statement required by section 50.815 shall be set in the standard column
 15 width measure which will take the least space and the publisher shall file two proofs of publication
 16 with the county commission and the commission shall forward one proof to the state auditor and
 17 shall file the other in the office of the commission. As required under section 493.025, a newspaper
 18 publishing the statement shall charge and receive no more than its regular local classified
 19 advertising rate, which shall be the rate on the newspaper's rate schedule that was offered to the
 20 public thirty days before the publication of the statement. The county commission shall ~~[not]~~ pay
 21 the publisher ~~[until]~~ upon the filing of proof of publication ~~[is filed]~~ with the commission ~~[and]~~.
 22 After verification, the state auditor ~~[notifies]~~ shall notify the commission that proof of publication
 23 has been received and that it complies with the requirements of this section.

24 2. The statement shall be spread on the record of the commission and for this purpose the
 25 publisher shall be required to furnish the commission with at least two copies of the statement which
 26 may be ~~[pasted on]~~ placed in the record.

27 3. The state auditor shall notify the county treasurer immediately of the receipt of the proof
 28 of publication of the statement. After the first day of ~~[April]~~ July of each year the county treasurer
 29 shall not pay or enter for protest any warrant for the pay of any of the county commission until
 30 notice is received from the state auditor that the required proof of publication has been filed. ~~[Any~~
 31 ~~county treasurer paying or entering for protest any warrant for any commissioner of the county~~
 32 ~~commission prior to the receipt of such notice from the state auditor shall be liable therefor on his~~
 33 ~~official bond.]~~

34 4. The state auditor shall prepare sample forms for financial statements required by section
 35 50.815 and shall ~~[mail]~~ provide the same to the county clerk of each county of the first ~~[class not~~
 36 ~~having a charter form of government]~~, second, third, or fourth classification in this state, but failure
 37 of the auditor to supply such forms shall not in any way excuse any person from the performance of
 38 any duty imposed by this section or by section 50.815. If any county officer fails, neglects, or
 39 refuses to comply with the provisions of this section or section 50.815 ~~[he]~~, the county officer shall,
 40 in addition to other penalties provided by law, be liable on his or her official bond for dereliction of
 41 duty.

1
2 ~~[55.160. The auditor of each county of the first classification not having a~~
3 ~~charter form of government and of each county of the second classification shall~~
4 ~~keep an inventory of all county property under the control and management of the~~
5 ~~various officers and departments and shall annually take an inventory of such~~
6 ~~property at an original value of one thousand dollars or more showing the amount,~~
7 ~~location and estimated value thereof. The auditor shall keep accounts of all~~
8 ~~appropriations and expenditures made by the county commission, and no warrant~~
9 ~~shall be drawn or obligation incurred without the auditor's certification that an~~
10 ~~unencumbered balance, sufficient to pay the same, remain in the appropriate~~
11 ~~account or in the anticipated revenue fund against which such warrant or~~
12 ~~obligation is to be charged. The auditor shall audit the accounts of all officers of~~
13 ~~the county annually or upon their retirement from office. The auditor shall audit,~~
14 ~~examine and adjust all accounts, demands, and claims of every kind and character~~
15 ~~presented for payment against the county, and shall in the auditor's discretion~~
16 ~~approve to the county commission of the county all lawful, true, just and legal~~
17 ~~accounts, demands and claims of every kind and character payable out of the~~
18 ~~county revenue or out of any county funds before the same shall be allowed and a~~
19 ~~warrant issued therefor by the commission. Whenever the auditor thinks it~~
20 ~~necessary to the proper examination of any account, demand or claim, the auditor~~
21 ~~may examine the parties, witnesses, and others on oath or affirmation touching any~~
22 ~~matter or circumstance in the examination of such account, demand or claim~~
23 ~~before the auditor allows same. The auditor shall not be personally liable for any~~
24 ~~cost for any proceeding instituted against the auditor in the auditor's official~~
25 ~~capacity. The auditor shall keep a correct account between the county and all~~
26 ~~county and township officers, and shall examine all records and settlements made~~
27 ~~by them for and with the county commission or with each other, and the auditor~~
28 ~~shall, whenever the auditor desires, have access to all books, county records or~~
29 ~~papers kept by any county or township officer or road overseer. The auditor shall,~~
30 ~~during the first four days of each month, strike a balance in the case of each~~
31 ~~county and township officer, showing the amount of money collected by each, the~~
32 ~~amount of money due from each to the county, and the amount of money due from~~
33 ~~any source whatever to such office, and the auditor shall include in such balance~~
34 ~~any fees that have been returned to the county commission or to the auditor as~~
35 ~~unpaid and which since having been returned have been collected. Upon request,~~
36 ~~the auditor shall have access to and the ability to audit and examine claims of~~
37 ~~every kind and character for which a county officer has a fiduciary duty.]~~

38 55.160. The auditor of each county of the first classification not having a charter form of
39 government and of each county of the second classification shall keep an inventory of all county
40 property under the control and management of the various officers and departments and shall
41 annually take an inventory of such property at an original value of one thousand dollars or more
42 showing the amount, location and estimated value thereof. The auditor shall keep accounts of all
43 appropriations and expenditures made by the county commission, and no warrant shall be drawn or
44 obligation incurred without the auditor's certification that an unencumbered balance, sufficient to
45 pay the same, remain in the appropriate account or in the anticipated revenue fund against which
46 such warrant or obligation is to be charged. The auditor shall audit the accounts of all officers of the

1 county annually or upon their retirement from office. The auditor shall audit, examine and adjust all
 2 accounts, demands, and claims of every kind and character presented for payment against the
 3 county, and shall in the auditor's discretion approve to the county commission of the county all
 4 lawful, true, just and legal accounts, demands and claims of every kind and character payable out of
 5 the county revenue or out of any county funds before the same shall be allowed and a warrant issued
 6 therefor by the commission. Whenever the auditor thinks it necessary to the proper examination of
 7 any account, demand or claim, the auditor may examine the parties, witnesses, and others on oath or
 8 affirmation touching any matter or circumstance in the examination of such account, demand or
 9 claim before the auditor allows same. The auditor shall not be personally liable for any cost for any
 10 proceeding instituted against the auditor in the auditor's official capacity. The auditor shall keep a
 11 correct account between the county and all county and township officers, and shall examine all
 12 records and settlements made by them for and with the county commission or with each other, and
 13 the auditor shall, whenever the auditor desires, have access to all books, county records or papers
 14 kept by any county or township officer or road overseer. The auditor shall, during the first four days
 15 of each month, strike a balance in the case of each county and township officer, showing the amount
 16 of money collected by each, the amount of money due from each to the county, and the amount of
 17 money due from any source whatever to such office, and the auditor shall include in such balance
 18 any fees that have been returned to the county commission or to the auditor as unpaid and which
 19 since having been returned have been collected. Upon request, the auditor shall have access to and
 20 the ability to audit and examine claims of every kind and character for which a county officer has a
 21 fiduciary duty.

22 ~~[57.317. 1. (1) Except in a noncharter county of the first classification~~
 23 ~~with more than one hundred fifty thousand and less than two hundred thousand~~
 24 ~~inhabitants, the county sheriff in any county of the first or second classification~~
 25 ~~shall receive an annual salary equal to eighty percent of the compensation of an~~
 26 ~~associate circuit judge of the county.~~

27 ~~(2) The county sheriff in any county of the third or fourth classification~~
 28 ~~shall receive an annual salary computed as the following percentages of the~~
 29 ~~compensation of an associate circuit judge of the county. If there is an increase in~~
 30 ~~salary of less than ten thousand dollars, the increase shall take effect on January 1,~~
 31 ~~2022. If there is an increase of ten thousand dollars or more, the increase shall be~~
 32 ~~paid over a period of five years in twenty percent increments per year. The~~
 33 ~~assessed valuation factor shall be the amount thereof as shown for the year next~~
 34 ~~preceding the computation. The provisions of this section shall not permit or~~
 35 ~~require a reduction in the amount of compensation being paid for the office of~~
 36 ~~sheriff from the prior year.~~

Assessed Valuation	Percentage
\$18,000,000 to 99,999,999	45%
100,000,000 to 249,999,999	50%
250,000,000 to 449,999,999	55%

450,000,000 to 899,999,999	60%
900,000,000 and over	65%

1 ~~2. Two thousand dollars of the salary authorized in this section shall be~~
 2 ~~payable to the sheriff only if the sheriff has completed at least twenty hours of~~
 3 ~~classroom instruction each calendar year relating to the operations of the sheriff's~~
 4 ~~office when approved by a professional association of the county sheriffs of~~
 5 ~~Missouri unless exempted from the training by the professional association. The~~
 6 ~~professional association approving the program shall provide a certificate of~~
 7 ~~completion to each sheriff who completes the training program and shall send a~~
 8 ~~list of certified sheriffs to the treasurer of each county. Expenses incurred for~~
 9 ~~attending the training session may be reimbursed to the county sheriff in the same~~
 10 ~~manner as other expenses as may be appropriated for that purpose.~~

11 ~~3. The county sheriff in any county other than a charter county shall not~~
 12 ~~receive an annual compensation less than the compensation described under this~~
 13 ~~section.]~~

14 57.317. 1. (1) Except in a noncharter county of the first classification with more than one
 15 hundred fifty thousand and less than two hundred thousand inhabitants, the county sheriff in any
 16 county of the first or second classification shall receive an annual salary equal to eighty percent of
 17 the compensation of an associate circuit judge of the county.

18 (2) The county sheriff in any county of the third or fourth classification shall receive an
 19 annual salary computed as the following percentages of the compensation of an associate circuit
 20 judge of the county. If there is an increase in salary of less than ten thousand dollars, the increase
 21 shall take effect on January 1, 2022. If there is an increase of ten thousand dollars or more, the
 22 increase shall be paid over a period of five years in twenty percent increments per year. The
 23 assessed valuation factor shall be the amount thereof as shown for the year next preceding the
 24 computation. The provisions of this section shall not permit or require a reduction in the amount of
 25 compensation being paid for the office of sheriff from the prior year.

Assessed Valuation	Percentage
\$18,000,000 to 99,999,999	45%
100,000,000 to 249,999,999	50%
250,000,000 to 449,999,999	55%
450,000,000 to 899,999,999	60%
900,000,000 and over	65%

26 2. Two thousand dollars of the salary authorized in this section shall be payable to the
 27 sheriff only if the sheriff has completed at least twenty hours of classroom instruction each calendar
 28 year relating to the operations of the sheriff's office when approved by a professional association of
 29 the county sheriffs of Missouri unless exempted from the training by the professional association.
 30 The professional association approving the program shall provide a certificate of completion to each

1 sheriff who completes the training program and shall send a list of certified sheriffs to the treasurer
 2 of each county. Expenses incurred for attending the training session may be reimbursed to the
 3 county sheriff in the same manner as other expenses as may be appropriated for that purpose.

4 3. The county sheriff in any county other than a charter county shall not receive an annual
 5 compensation less than the compensation described under this section.

6 ~~[58.095. 1. The county coroner in any county not having a charter form of~~
 7 ~~government shall receive an annual salary computed on a basis as set forth in the~~
 8 ~~following schedule as well as any adjustment authorized under subsection 3 of~~
 9 ~~section 50.327. The provisions of this section shall not permit or require a~~
 10 ~~reduction in the amount of compensation being paid for the office of coroner on~~
 11 ~~January 1, 1997:~~

Assessed Valuation	Salary
\$18,000,000 to 40,999,999	\$8,000
41,000,000 to 53,999,999	8,500
54,000,000 to 65,999,999	9,000
66,000,000 to 85,999,999	9,500
86,000,000 to 99,999,999	10,000
100,000,000 to 130,999,999	11,000
131,000,000 to 159,999,999	12,000
160,000,000 to 189,999,999	13,000
190,000,000 to 249,999,999	14,000
250,000,000 to 299,999,999	15,000
300,000,000 or more	16,000

12 2. ~~One thousand dollars of the salary authorized in this section shall be~~
 13 ~~payable to the coroner only if the coroner has completed at least twenty hours of~~
 14 ~~classroom instruction each calendar year as established by the Coroner Standards~~
 15 ~~and Training Commission unless exempted from the training by the Missouri~~
 16 ~~Coroners' and Medical Examiners' Association for good cause. The Missouri~~
 17 ~~Coroners' and Medical Examiners' Association shall provide a certificate of~~
 18 ~~completion to each coroner who completes the training program and shall send a~~
 19 ~~list of certified coroners to the treasurer of each county and the department of~~
 20 ~~health and senior services. The Coroner Standards and Training Commission may~~
 21 ~~certify training programs that satisfy the requirements of this section in lieu of the~~
 22 ~~training provided by the Missouri Coroners' and Medical Examiners' Association.~~
 23 ~~Certified training completion shall be submitted to the Missouri Coroners' and~~
 24 ~~Medical Examiners' Association which, upon validating the certified training, shall~~
 25 ~~submit the individual's name to the county treasurer and department of health and~~
 26 ~~senior services indicating the individual is compliant with the training~~

1 requirements. Expenses incurred for attending the training session may be
 2 reimbursed to the county coroner in the same manner as other expenses as may be
 3 appropriated for that purpose. All elected or appointed coroners, deputy coroners,
 4 and assistants to the coroner shall complete the annual training described in this
 5 subsection within six months of election or appointment.

6 3. The county coroner in any county not having a charter form of
 7 government shall not, except upon two-thirds vote of all the members of the salary
 8 commission, receive an annual compensation in an amount less than the total
 9 compensation being received for the office of county coroner in the particular
 10 county for services rendered or performed on the date the salary commission
 11 votes.

12 4. For the term beginning in 1997, the compensation of the coroner, in
 13 counties in which the salary commission has not voted to pay one hundred percent
 14 of the maximum allowable salary, shall be a percentage of the maximum allowable
 15 salary established by this section. The percentage applied shall be the same
 16 percentage of the maximum allowable salary received or allowed, whichever is
 17 greater, to the presiding commissioner or sheriff, whichever is greater, of that
 18 county for the year beginning January 1, 1997. In those counties in which the
 19 salary commission has voted to pay one hundred percent of the maximum
 20 allowable salary, the compensation of the coroner shall be based on the maximum
 21 allowable salary in effect at each time a coroner's term of office commences
 22 following the vote to pay one hundred percent of the maximum allowable
 23 compensation. Subsequent compensation shall be determined as provided in
 24 section 50.333.

25 5. Effective January 1, 1997, the county coroner in any county not having
 26 a charter form of government may, upon the approval of the county commission,
 27 receive additional compensation for any month during which investigations or
 28 other services are performed for three or more decedents in the same incident
 29 during such month. The additional compensation shall be an amount that when
 30 added to the regular compensation the sum shall equal the monthly compensation
 31 of the county sheriff.]

32 58.095. 1. The county coroner in any county not having a charter form of government shall
 33 receive an annual salary computed on a basis as set forth in the following schedule as well as any
 34 adjustment authorized under subsection 3 of section 50.327. The provisions of this section shall not
 35 permit or require a reduction in the amount of compensation being paid for the office of coroner on
 36 January 1, 1997:

Assessed Valuation	Salary
\$18,000,000 to 40,999,999	\$8,000
41,000,000 to 53,999,999	8,500
54,000,000 to 65,999,999	9,000
66,000,000 to 85,999,999	9,500
86,000,000 to 99,999,999	10,000

100,000,000 to 130,999,999	11,000
131,000,000 to 159,999,999	12,000
160,000,000 to 189,999,999	13,000
190,000,000 to 249,999,999	14,000
250,000,000 to 299,999,999	15,000
300,000,000 or more	16,000

1 2. One thousand dollars of the salary authorized in this section shall be payable to the
2 coroner only if the coroner has completed at least twenty hours of classroom instruction each
3 calendar year as established by the coroner standards and training commission unless exempted
4 from the training by the Missouri Coroners' and Medical Examiners' Association for good cause.
5 The Missouri Coroners' and Medical Examiners' Association shall provide a certificate of
6 completion to each coroner who completes the training program and shall send a list of certified
7 coroners to the treasurer of each county and the department of health and senior services. The
8 coroner standards and training commission may certify training programs that satisfy the
9 requirements of this section in lieu of the training provided by the Missouri Coroners' and Medical
10 Examiners' Association. Certified training completion shall be submitted to the Missouri Coroners'
11 and Medical Examiners' Association which, upon validating the certified training, shall submit the
12 individual's name to the county treasurer and department of health and senior services indicating the
13 individual is compliant with the training requirements. Expenses incurred for attending the training
14 session may be reimbursed to the county coroner in the same manner as other expenses as may be
15 appropriated for that purpose. All elected or appointed coroners, deputy coroners, and assistants to
16 the coroner shall complete the annual training described in this subsection within six months of
17 election or appointment.

18 3. The county coroner in any county not having a charter form of government shall not,
19 except upon two-thirds vote of all the members of the salary commission, receive an annual
20 compensation in an amount less than the total compensation being received for the office of county
21 coroner in the particular county for services rendered or performed on the date the salary
22 commission votes.

23 4. For the term beginning in 1997, the compensation of the coroner, in counties in which the
24 salary commission has not voted to pay one hundred percent of the maximum allowable salary, shall
25 be a percentage of the maximum allowable salary established by this section. The percentage
26 applied shall be the same percentage of the maximum allowable salary received or allowed,
27 whichever is greater, to the presiding commissioner or sheriff, whichever is greater, of that county
28 for the year beginning January 1, 1997. In those counties in which the salary commission has voted
29 to pay one hundred percent of the maximum allowable salary, the compensation of the coroner shall
30 be based on the maximum allowable salary in effect at each time a coroner's term of office

1 commences following the vote to pay one hundred percent of the maximum allowable
2 compensation. Subsequent compensation shall be determined as provided in section 50.333.

3 5. Effective January 1, 1997, the county coroner in any county not having a charter form of
4 government may, upon the approval of the county commission, receive additional compensation for
5 any month during which investigations or other services are performed for three or more decedents
6 in the same incident during such month. The additional compensation shall be an amount that when
7 added to the regular compensation the sum shall equal the monthly compensation of the county
8 sheriff.

9 ~~[58.200. When the office of sheriff shall be vacant, by death or otherwise,
10 the coroner of the county is authorized to perform all the duties which are by law
11 required to be performed by the sheriff, until another sheriff for such county shall
12 be appointed and qualified and such coroner shall have notice thereof. In such
13 case, said coroner may appoint one or more deputies, with the approbation of the
14 judge of the circuit court, and every such appointment, with the oath of office
15 endorsed thereon, shall be filed in the office of the clerk of the circuit court of the
16 county. If the coroner becomes the acting sheriff and the sheriff is no longer
17 receiving the sheriff's salary, the coroner may be paid, in addition to the coroner's
18 salary, the difference between the salaries of sheriff and coroner so that the coroner
19 receives the equivalent of the sheriff's salary while serving as acting sheriff.]~~

20 58.200. When the office of sheriff shall be vacant, by death or otherwise, the coroner of the
21 county is authorized to perform all the duties which are by law required to be performed by the
22 sheriff, until another sheriff for such county shall be appointed and qualified[;] and such coroner
23 shall have notice thereof[; and]. In such case, said coroner may appoint one or more deputies, with
24 the approbation of the judge of the circuit court; and every such appointment, with the oath of office
25 endorsed thereon, shall be filed in the office of the clerk of the circuit court of the county. If the
26 coroner becomes the acting sheriff and the sheriff is no longer receiving the sheriff's salary, the
27 coroner may be paid, in addition to the coroner's salary, the difference between the salaries of sheriff
28 and coroner so that the coroner receives the equivalent of the sheriff's salary while serving as acting
29 sheriff."; and

30
31 Further amend said bill, Page 12, Section 67.2840, Line 9, by inserting after all of said
32 section and line the following:

33 "~~[105.145. 1. The following definitions shall be applied to the terms used
34 in this section:~~

35 ~~(1) "Governing body", the board, body, or persons in which the powers of
36 a political subdivision as a body corporate, or otherwise, are vested;~~

37 ~~(2) "Political subdivision", any agency or unit of this state, except counties
38 and school districts, which now is, or hereafter shall be, authorized to levy taxes or
39 empowered to cause taxes to be levied.~~

40 ~~2. The governing body of each political subdivision in the state shall cause
41 to be prepared an annual report of the financial transactions of the political
42 subdivision in such summary form as the state auditor shall prescribe by rule,
43 except that the annual report of political subdivisions whose cash receipts for the~~

1 reporting period are ten thousand dollars or less shall only be required to contain
 2 the cash balance at the beginning of the reporting period, a summary of cash
 3 receipts, a summary of cash disbursements and the cash balance at the end of the
 4 reporting period.

5 3. Within such time following the end of the fiscal year as the state auditor
 6 shall prescribe by rule, the governing body of each political subdivision shall
 7 cause a copy of the annual financial report to be remitted to the state auditor.

8 4. The state auditor shall immediately on receipt of each financial report
 9 acknowledge the receipt of the report.

10 5. In any fiscal year no member of the governing body of any political
 11 subdivision of the state shall receive any compensation or payment of expenses
 12 after the end of the time within which the financial statement of the political
 13 subdivision is required to be filed with the state auditor and until such time as the
 14 notice from the state auditor of the filing of the annual financial report for the
 15 fiscal year has been received.

16 6. The state auditor shall prepare sample forms for financial reports and
 17 shall mail the same to the political subdivisions of the state. Failure of the auditor
 18 to supply such forms shall not in any way excuse any person from the performance
 19 of any duty imposed by this section.

20 7. All reports or financial statements hereinabove mentioned shall be
 21 considered to be public records.

22 8. The provisions of this section apply to the board of directors of every
 23 transportation development district organized under sections 238.200 to 238.275.

24 9. Any political subdivision that fails to timely submit a copy of the
 25 annual financial statement to the state auditor shall be subject to a fine of five
 26 hundred dollars per day.

27 10. The state auditor shall report any violation of subsection 9 of this
 28 section to the department of revenue. Upon notification from the state auditor's
 29 office that a political subdivision failed to timely submit a copy of the annual
 30 financial statement, the department of revenue shall notify such political
 31 subdivision by certified mail that the statement has not been received. Such notice
 32 shall clearly set forth the following:

33 (1) The name of the political subdivision;

34 (2) That the political subdivision shall be subject to a fine of five hundred
 35 dollars per day if the political subdivision does not submit a copy of the annual
 36 financial statement to the state auditor's office within thirty days from the
 37 postmarked date stamped on the certified mail envelope;

38 (3) That the fine will be enforced and collected as provided under
 39 subsection 11 of this section; and

40 (4) That the fine will begin accruing on the thirty first day from the
 41 postmarked date stamped on the certified mail envelope and will continue to
 42 accrue until the state auditor's office receives a copy of the financial statement.

43
 44 In the event a copy of the annual financial statement is received within such thirty-
 45 day period, no fine shall accrue or be imposed. The state auditor shall report
 46 receipt of the financial statement to the department of revenue within ten business
 47 days. Failure of the political subdivision to submit the required annual financial

1 ~~statement within such thirty-day period shall cause the fine to be collected as~~
 2 ~~provided under subsection 11 of this section.~~

3 ~~11. The department of revenue may collect the fine authorized under the~~
 4 ~~provisions of subsection 9 of this section by offsetting any sales or use tax~~
 5 ~~distributions due to the political subdivision. The director of revenue shall retain~~
 6 ~~two percent for the cost of such collection. The remaining revenues collected~~
 7 ~~from such violations shall be distributed annually to the schools of the county in~~
 8 ~~the same manner that proceeds for all penalties, forfeitures, and fines collected for~~
 9 ~~any breach of the penal laws of the state are distributed.~~

10 ~~12. Any political subdivision that has gross revenues of less than five~~
 11 ~~thousand dollars or that has not levied or collected taxes in the fiscal year for~~
 12 ~~which the annual financial statement was not timely filed shall not be subject to~~
 13 ~~the fine authorized in this section.~~

14 ~~13. If a failure to timely submit the annual financial statement is the result~~
 15 ~~of fraud or other illegal conduct by an employee or officer of the political~~
 16 ~~subdivision, the political subdivision shall not be subject to a fine authorized under~~
 17 ~~this section if the statement is filed within thirty days of the discovery of the fraud~~
 18 ~~or illegal conduct. If a fine is assessed and paid prior to the filing of the statement,~~
 19 ~~the department of revenue shall refund the fine upon notification from the political~~
 20 ~~subdivision.~~

21 ~~14. If a political subdivision has an outstanding balance for fines or~~
 22 ~~penalties at the time it files its first annual financial statement after January 1,~~
 23 ~~2023, the director of revenue shall make a one-time downward adjustment to such~~
 24 ~~outstanding balance in an amount that reduces the outstanding balance by no less~~
 25 ~~than ninety percent.~~

26 ~~15. The director of revenue shall have the authority to make a one-time~~
 27 ~~downward adjustment to any outstanding penalty imposed under this section on a~~
 28 ~~political subdivision if the director determines the fine is uncollectable. The~~
 29 ~~director of revenue may prescribe rules and regulations necessary to carry out the~~
 30 ~~provisions of this subsection. Any rule or portion of a rule, as that term is defined~~
 31 ~~in section 536.010, that is created under the authority delegated in this section~~
 32 ~~shall become effective only if it complies with and is subject to all of the~~
 33 ~~provisions of chapter 536 and, if applicable, section 536.028. This section and~~
 34 ~~chapter 536 are nonseverable and if any of the powers vested with the general~~
 35 ~~assembly pursuant to chapter 536 to review, to delay the effective date, or to~~
 36 ~~disapprove and annul a rule are subsequently held unconstitutional, then the grant~~
 37 ~~of rulemaking authority and any rule proposed or adopted after August 28, 2022,~~
 38 ~~shall be invalid and void.]~~

39 105.145. 1. The following definitions shall be applied to the terms used in this section:

- 40 (1) "Governing body", the board, body, or persons in which the powers of a political
 41 subdivision as a body corporate, or otherwise, are vested;
 42 (2) "Political subdivision", any agency or unit of this state, except counties and school
 43 districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause taxes to
 44 be levied.

45 2. The governing body of each political subdivision in the state shall cause to be prepared an
 46 annual report of the financial transactions of the political subdivision in such summary form as the

1 state auditor shall prescribe by rule, except that the annual report of political subdivisions whose
2 cash receipts for the reporting period are ten thousand dollars or less shall only be required to
3 contain the cash balance at the beginning of the reporting period, a summary of cash receipts, a
4 summary of cash disbursements and the cash balance at the end of the reporting period.

5 3. Within such time following the end of the fiscal year as the state auditor shall prescribe
6 by rule, the governing body of each political subdivision shall cause a copy of the annual financial
7 report to be remitted to the state auditor.

8 4. The state auditor shall immediately on receipt of each financial report acknowledge the
9 receipt of the report.

10 5. In any fiscal year no member of the governing body of any political subdivision of the
11 state shall receive any compensation or payment of expenses after the end of the time within which
12 the financial statement of the political subdivision is required to be filed with the state auditor and
13 until such time as the notice from the state auditor of the filing of the annual financial report for the
14 fiscal year has been received.

15 6. The state auditor shall prepare sample forms for financial reports and shall mail the same
16 to the political subdivisions of the state. Failure of the auditor to supply such forms shall not in any
17 way excuse any person from the performance of any duty imposed by this section.

18 7. All reports or financial statements hereinabove mentioned shall be considered to be
19 public records.

20 8. The provisions of this section apply to the board of directors of every transportation
21 development district organized under sections 238.200 to 238.275.

22 9. Any political subdivision that fails to timely submit a copy of the annual financial
23 statement to the state auditor shall be subject to a fine of five hundred dollars per day.

24 10. The state auditor shall report any violation of subsection 9 of this section to the
25 department of revenue. Upon notification from the state auditor's office that a political subdivision
26 failed to timely submit a copy of the annual financial statement, the department of revenue shall
27 notify such political subdivision by certified mail that the statement has not been received. Such
28 notice shall clearly set forth the following:

29 (1) The name of the political subdivision;

30 (2) That the political subdivision shall be subject to a fine of five hundred dollars per day if
31 the political subdivision does not submit a copy of the annual financial statement to the state
32 auditor's office within thirty days from the postmarked date stamped on the certified mail envelope;

33 (3) That the fine will be enforced and collected as provided under subsection 11 of this
34 section; and

35 (4) That the fine will begin accruing on the thirty-first day from the postmarked date
36 stamped on the certified mail envelope and will continue to accrue until the state auditor's office
37 receives a copy of the financial statement.

38
39 In the event a copy of the annual financial statement is received within such thirty-day period, no

1 fine shall accrue or be imposed. The state auditor shall report receipt of the financial statement to
 2 the department of revenue within ten business days. Failure of the political subdivision to submit
 3 the required annual financial statement within such thirty-day period shall cause the fine to be
 4 collected as provided under subsection 11 of this section.

5 11. The department of revenue may collect the fine authorized under the provisions of
 6 subsection 9 of this section by offsetting any sales or use tax distributions due to the political
 7 subdivision. The director of revenue shall retain two percent for the cost of such collection. The
 8 remaining revenues collected from such violations shall be distributed annually to the schools of the
 9 county in the same manner that proceeds for all penalties, forfeitures, and fines collected for any
 10 breach of the penal laws of the state are distributed.

11 12. Any ~~[transportation development district organized under sections 238.200 to 238.275~~
 12 ~~having]~~ political subdivision that has gross revenues of less than five thousand dollars or that has not
 13 levied or collected sales or use taxes in the fiscal year for which the annual financial statement was
 14 not timely filed shall not be subject to the fine authorized in this section.

15 13. If a failure to timely submit the annual financial statement is the result of fraud or other
 16 illegal conduct by an employee or officer of the political subdivision, the political subdivision shall
 17 not be subject to a fine authorized under this section if the statement is filed within thirty days of the
 18 discovery of the fraud or illegal conduct. If a fine is assessed and paid prior to the filing of the
 19 statement, the department of revenue shall refund the fine upon notification from the political
 20 subdivision.

21 14. If a political subdivision has an outstanding balance for fines or penalties at the time it
 22 files its first annual financial statement after August 28, 2024, the director of revenue shall make a
 23 one-time downward adjustment to such outstanding balance in an amount that reduces the
 24 outstanding balance by no less than ninety percent.

25 15. The director of revenue shall have the authority to make a one-time downward
 26 adjustment to any outstanding penalty imposed under this section on a political subdivision if the
 27 director determines the fine is uncollectable. The director of revenue may prescribe rules and
 28 regulations necessary to carry out the provisions of this subsection. Any rule or portion of a rule, as
 29 that term is defined in section 536.010, that is created under the authority delegated in this section
 30 shall become effective only if it complies with and is subject to all of the provisions of chapter 536
 31 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the
 32 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective
 33 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of
 34 rulemaking authority and any rule proposed or adopted after August 28, 2024, shall be invalid and
 35 void."; and

36
 37 Further amend said bill, Page 17, Section 108.170, Line 171, by inserting after said section
 38 and line the following:
 39

1 ~~"[140.170. 1. Except for lands described in subsection 7 of this section,~~
2 ~~the county collector shall cause a copy of the list of delinquent lands and lots to be~~
3 ~~printed in some newspaper of general circulation published in the county for three~~
4 ~~consecutive weeks, one insertion weekly, before the sale, the last insertion to be at~~
5 ~~least fifteen days prior to the fourth Monday in August.~~

6 ~~2. In addition to the names of all record owners or the names of all owners~~
7 ~~appearing on the land tax book it is only necessary in the printed and published list~~
8 ~~to state in the aggregate the amount of taxes, penalty, interest and cost due thereon,~~
9 ~~each year separately stated.~~

10 ~~3. To the list shall be attached and in like manner printed and published a~~
11 ~~notice of said lands and lots stating that said land and lots will be sold at public~~
12 ~~auction to discharge the taxes, penalty, interest, and costs due thereon at the time~~
13 ~~of sale in or adjacent to the courthouse of such county, on the fourth Monday in~~
14 ~~August next thereafter, commencing at ten o'clock of said day and continuing from~~
15 ~~day to day thereafter until all are offered. Such auction may also be conducted by~~
16 ~~electronic media, including the internet, at the same time and at the discretion of~~
17 ~~the county collector.~~

18 ~~4. The county collector, on or before the day of sale, shall insert at the foot~~
19 ~~of the list on his or her record a copy of the notice and certify on his or her record~~
20 ~~immediately following the notice the name of the newspaper of the county in~~
21 ~~which the notice was printed and published and the dates of insertions thereof in~~
22 ~~the newspaper.~~

23 ~~5. The expense of such printing shall be paid out of the county treasury~~
24 ~~and shall not exceed the rate provided for in chapter 493, relating to legal~~
25 ~~publications, notices and advertisements, and the cost of printing at the rate paid~~
26 ~~by the county shall be taxed as part of the costs of the sale of any land or lot~~
27 ~~contained in the list.~~

28 ~~6. The county collector shall cause the affidavit of the printer, editor or~~
29 ~~publisher of the newspaper in which the list of delinquent lands and notice of sale~~
30 ~~was published, as provided by section 493.060, with the list and notice attached, to~~
31 ~~be recorded in the office of the recorder of deeds of the county, and the recorder~~
32 ~~shall not charge or receive any fees for recording the same.~~

33 ~~7. The county collector may have a separate list of such lands, without~~
34 ~~legal descriptions or the names of the record owners, printed in a newspaper of~~
35 ~~general circulation published in such county for three consecutive weeks before~~
36 ~~the sale of such lands for a parcel or lot of land that:~~

37 ~~(1) Has an assessed value of one thousand five hundred dollars or less and~~
38 ~~has been advertised previously; or~~

39 ~~(2) Is a lot in a development of twenty or more lots and such lot has an~~
40 ~~assessed value of one thousand five hundred dollars or less.~~

41
42 ~~The notice shall state that legal descriptions and the names of the record owners of~~
43 ~~such lands shall be posted at any county courthouse within the county and the~~
44 ~~office of the county collector.~~

45 ~~8. If, in the opinion of the county collector, an adequate legal description~~
46 ~~of the delinquent land and lots cannot be obtained through researching the~~
47 ~~documents available through the recorder of deeds, the collector may commission~~
48 ~~a professional land surveyor to prepare an adequate legal description of the~~

~~delinquent land and lots in question. The costs of any commissioned land survey deemed necessary by the county collector shall be taxed as part of the costs of the sale of any land or lots contained in the list prepared under this section.]~~

140.170. 1. Except for lands described in subsection 7 of this section, the county collector shall cause a copy of the list of delinquent lands and lots to be printed in some newspaper of general circulation published in the county for three consecutive weeks, one insertion weekly, before the sale, the last insertion to be at least fifteen days prior to the fourth Monday in August.

2. In addition to the names of all record owners or the names of all owners appearing on the land tax book it is only necessary in the printed and published list to state in the aggregate the amount of taxes, penalty, interest and cost due thereon, each year separately stated.

3. To the list shall be attached and in like manner printed and published a notice of said lands and lots stating that said land and lots will be sold at public auction to discharge the taxes, penalty, interest, and costs due thereon at the time of sale in or adjacent to the courthouse of such county, on the fourth Monday in August next thereafter, commencing at ten o'clock of said day and continuing from day to day thereafter until all are offered. Such auction may also be conducted by electronic media, including the internet, at the same time and at the discretion of the county collector.

4. The county collector, on or before the day of sale, shall insert at the foot of the list on his or her record a copy of the notice and certify on his or her record immediately following the notice the name of the newspaper of the county in which the notice was printed and published and the dates of insertions thereof in the newspaper.

5. The expense of such printing shall be paid out of the county treasury and shall not exceed the rate provided for in chapter 493, relating to legal publications, notices and advertisements, and the cost of printing at the rate paid by the county shall be taxed as part of the costs of the sale of any land or lot contained in the list.

6. The county collector shall cause the affidavit of the printer, editor or publisher of the newspaper in which the list of delinquent lands and notice of sale was published, as provided by section 493.060, with the list and notice attached, to be recorded in the office of the recorder of deeds of the county, and the recorder shall not charge or receive any fees for recording the same.

7. The county collector may have a separate list of such lands, without legal descriptions or the names of the record owners, printed in a newspaper of general circulation published in such county for three consecutive weeks before the sale of such lands for a parcel or lot of land that:

(1) Has an assessed value of one thousand five hundred dollars or less and has been advertised previously; or

(2) Is a lot in a development of twenty or more lots and such lot has an assessed value of one thousand five hundred dollars or less.

The notice shall state that legal descriptions and the names of the record owners of such lands shall be posted at any county courthouse within the county and the office of the county collector.

1 8. If, in the opinion of the county collector, an adequate legal description of the delinquent
2 land and lots cannot be obtained through researching the documents available through the recorder
3 of deeds, the collector may commission a professional land surveyor to prepare an adequate legal
4 description of the delinquent land and lots in question. The costs of any commissioned land survey
5 deemed necessary by the county collector shall be taxed as part of the costs of the sale of any land
6 or lots contained in the list prepared under this section.

7 ~~[140.190. 1. On the day mentioned in the notice, the county collector shall
8 commence the sale of such lands, and shall continue the same from day to day
9 until each parcel assessed or belonging to each person assessed shall be sold as
10 will pay the taxes, interest and charges thereon, or chargeable to such person in
11 said county.~~

12 ~~2. The person or land bank agency offering at said sale, whether in person
13 or by electronic media, to pay the required sum for a tract shall be considered the
14 purchaser of such land; provided, no sale shall be made to any person or
15 designated agent who is currently delinquent on any tax payments on any property,
16 other than a delinquency on the property being offered for sale, and who does not
17 sign an affidavit stating such at the time of sale. Failure to sign such affidavit as
18 well as signing a false affidavit may invalidate such sale. No bid shall be received
19 from any person not a resident of the state of Missouri or a foreign corporation or
20 entity all deemed nonresidents. A nonresident shall file with said collector an
21 agreement in writing consenting to the jurisdiction of the circuit court of the
22 county in which such sale shall be made, and also filing with such collector an
23 appointment of some citizen of said county as agent of said nonresident, and
24 consenting that service of process on such agent shall give such court jurisdiction
25 to try and determine any suit growing out of or connected with such sale for taxes.
26 After the delinquent auction sale, any certificate of purchase shall be issued to the
27 agent. After meeting the requirements of section 140.405, the property shall be
28 conveyed to the agent on behalf of the nonresident, and the agent shall thereafter
29 convey the property to the nonresident.~~

30 ~~3. All such written consents to jurisdiction and selective appointments
31 shall be preserved by the county collector and shall be binding upon any person or
32 corporation claiming under the person consenting to jurisdiction and making the
33 appointment herein referred to; provided further, that in the event of the death,
34 disability or refusal to act of the person appointed as agent of said nonresident the
35 county clerk shall become the appointee as agent of said nonresident.~~

36 ~~4. No person residing in any home rule city with more than seventy one
37 thousand but fewer than seventy nine thousand inhabitants shall be eligible to
38 offer to purchase lands under this section unless such person has, no later than ten
39 days before the sale date, demonstrated to the satisfaction of the official charged
40 by law with conducting the sale that the person is not the owner of any parcel of
41 real property that has two or more violations of the municipality's building or
42 housing codes. A prospective bidder may make such a demonstration by
43 presenting statements from the appropriate collection and code enforcement
44 officials of the municipality. This subsection shall not apply to any taxing
45 authority or land bank agency, and entities shall be eligible to bid at any sale
46 conducted under this section without making such a demonstration.]~~

1 140.190. 1. On the day mentioned in the notice, the county collector shall commence the
2 sale of such lands, and shall continue the same from day to day until each parcel assessed or
3 belonging to each person assessed shall be sold as will pay the taxes, interest and charges thereon, or
4 chargeable to such person in said county.

5 2. The person or land bank agency offering at said sale, whether in person or by electronic
6 media, to pay the required sum for a tract shall be considered the purchaser of such land; provided,
7 no sale shall be made to any person or designated agent who is currently delinquent on any tax
8 payments on any property, other than a delinquency on the property being offered for sale, and who
9 does not sign an affidavit stating such at the time of sale. Failure to sign such affidavit as well as
10 signing a false affidavit may invalidate such sale. No bid shall be received from any person not a
11 resident of the state of Missouri or a foreign corporation or entity all deemed nonresidents. A
12 nonresident shall file with said collector an agreement in writing consenting to the jurisdiction of the
13 circuit court of the county in which such sale shall be made, and also filing with such collector an
14 appointment of some citizen of said county as agent of said nonresident, and consenting that service
15 of process on such agent shall give such court jurisdiction to try and determine any suit growing out
16 of or connected with such sale for taxes. After the delinquent auction sale, any certificate of
17 purchase shall be issued to the agent. After meeting the requirements of section 140.405, the
18 property shall be conveyed to the agent on behalf of the nonresident, and the agent shall thereafter
19 convey the property to the nonresident.

20 3. All such written consents to jurisdiction and selective appointments shall be preserved by
21 the county collector and shall be binding upon any person or corporation claiming under the person
22 consenting to jurisdiction and making the appointment herein referred to; provided further, that in
23 the event of the death, disability or refusal to act of the person appointed as agent of said
24 nonresident the county clerk shall become the appointee as agent of said nonresident.

25 4. No person residing in any home rule city with more than seventy-one thousand but fewer
26 than seventy-nine thousand inhabitants shall be eligible to offer to purchase lands under this section
27 unless such person has, no later than ten days before the sale date, demonstrated to the satisfaction
28 of the official charged by law with conducting the sale that the person is not the owner of any parcel
29 of real property that has two or more violations of the municipality's building or housing codes. A
30 prospective bidder may make such a demonstration by presenting statements from the appropriate
31 collection and code enforcement officials of the municipality. This subsection shall not apply to any
32 taxing authority or land bank agency, and entities shall be eligible to bid at any sale conducted under
33 this section without making such a demonstration."; and
34

35 Further amend said bill, Page 102, Section 442.210, Line 38, by inserting after all of said
36 section and line the following:

37 "~~473.742. 1. Each public administrator in counties of the second, third or~~
38 ~~fourth classification and in the City of St. Louis shall make a determination within~~
39 ~~thirty days after taking office whether such public administrator shall elect to~~
40 ~~receive a salary as defined herein or receive fees as may be allowed by law to~~

1 executors, administrators and personal representatives. The election by the public
 2 administrator shall be made in writing to the county clerk. Should the public
 3 administrator elect to receive a salary, the public administrator's office may not
 4 then elect to change at any future time to receive fees in lieu of salary. Every
 5 public administrator who begins his or her first term on or after January 1, 2023,
 6 shall be deemed to have elected to receive a salary as provided in this section.

7 2. If a public administrator elects to be placed on salary, the salary shall be
 8 based upon the average number of open letters in the two years preceding the term
 9 when the salary is elected, based upon the following schedule:

10 (1) Zero to five letters: salary shall be a minimum of seven thousand five
 11 hundred dollars;

12 (2) Six to fifteen letters: salary shall be a minimum of fifteen thousand
 13 dollars;

14 (3) Sixteen to twenty five letters: salary shall be a minimum of twenty
 15 thousand dollars;

16 (4) Twenty six to thirty nine letters: salary shall be a minimum of twenty-
 17 five thousand dollars;

18 (5) Public administrators with forty or more letters shall be considered
 19 full time county officials and shall be paid according to the assessed valuation
 20 schedule set forth below:

Assessed Valuation	Salary
\$ 8,000,000 to 40,999,999	\$29,000
\$ 41,000,000 to 53,999,999	\$30,000
\$ 54,000,000 to 65,999,999	\$32,000
\$ 66,000,000 to 85,999,999	\$34,000
\$ 86,000,000 to 99,999,999	\$36,000
\$ 100,000,000 to 130,999,999	\$38,000
\$ 131,000,000 to 159,999,999	\$40,000
\$ 160,000,000 to 189,999,999	\$41,000
\$ 190,000,000 to 249,999,999	\$41,500
\$ 250,000,000 to 299,999,999	\$43,000
\$ 300,000,000 to 449,999,999	\$45,000
\$ 450,000,000 to 599,999,999	\$47,000
\$ 600,000,000 to 749,999,999	\$49,000
\$ 750,000,000 to 899,999,999	\$51,000

\$ 900,000,000 to 1,049,999,999	\$53,000
\$ 1,050,000,000 to 1,199,999,999	\$55,000
\$ 1,200,000,000 to 1,349,999,999	\$57,000
\$ 1,350,000,000 and over	\$59,000

;

1 ~~(6) The public administrator in the City of St. Louis shall receive a salary~~
2 ~~not less than sixty five thousand dollars;~~

3 ~~(7) Two thousand dollars of the compensation authorized in this section~~
4 ~~shall be payable to the public administrator only if he or she has completed at least~~
5 ~~twenty hours of instruction each calendar year relating to the operations of the~~
6 ~~public administrator's office when approved by a professional association of the~~
7 ~~county public administrators of Missouri unless exempted from the training by the~~
8 ~~professional association. The professional association approving the program~~
9 ~~shall provide a certificate of completion to each public administrator who~~
10 ~~completes the training program and shall send a list of certified public~~
11 ~~administrators to the treasurer of each county. Expenses incurred for attending the~~
12 ~~training session shall be reimbursed to the county public administrator in the same~~
13 ~~manner as other expenses as may be appropriated for that purpose.~~

14 ~~3. If a public administrator is appointed by the court as both a guardian~~
15 ~~and a conservator to the same ward or protectee, it shall be considered two letters.~~

16 ~~4. Notwithstanding subsection 2 or 5 of this section, upon majority~~
17 ~~approval by the salary commission, a public administrator may be paid according~~
18 ~~to the assessed valuation schedule set forth in subdivision (5) of subsection 2 of~~
19 ~~this section. If the salary commission elects to pay a public administrator~~
20 ~~according to the assessed valuation schedule, the salary commission shall not elect~~
21 ~~to change at any future time to pay the public administrator's office according to~~
22 ~~the average number of open letters in lieu of paying them according to the~~
23 ~~assessed valuation schedule.~~

24 ~~5. The initial compensation of the public administrator who elects to be~~
25 ~~put on salary shall be determined by the average number of letters for the two~~
26 ~~years preceding the term when the salary is elected. Salary increases or decreases~~
27 ~~according to the minimum schedule set forth in this section shall be adjusted only~~
28 ~~after the number of open letters places the workload in a different subdivision for~~
29 ~~two consecutive years. Minimum salary increases or decreases shall only take~~
30 ~~effect upon a new term of office of the public administrator. The number of letters~~
31 ~~each year shall be determined in accordance with the reporting requirements set~~
32 ~~forth in law.~~

33 ~~6. All fees collected by a public administrator who elects to be salaried~~
34 ~~shall be deposited in the county treasury or with the treasurer for the City of St.~~
35 ~~Louis.~~

36 ~~7. Any public administrator in a county of the first classification without a~~
37 ~~charter form of government with a population of less than one hundred thousand~~
38 ~~inhabitants who elects to receive fees in lieu of a salary pursuant to this section~~
39 ~~may elect to join the Missouri local government employees' retirement system~~
40 ~~created pursuant to sections 70.600 to 70.755.~~

1 ~~8. (1) A letter of guardianship and a letter of conservatorship shall be~~
 2 ~~counted as separate letters.~~

3 ~~(2) For purposes of this subsection:~~

4 ~~(a) "Letter of conservatorship" means the appointment of a~~
 5 ~~conservatorship of an estate by the court to a protectee adjudged to be disabled;~~

6 ~~(b) "Letter of guardianship" means the appointment of a guardianship by~~
 7 ~~the court to a ward adjudged to be incapacitated.]~~

8 473.742. 1. Each public administrator in counties of the second, third or fourth
 9 classification and in the city of St. Louis shall make a determination within thirty days after taking
 10 office whether such public administrator shall elect to receive a salary as defined herein or receive
 11 fees as may be allowed by law to executors, administrators and personal representatives. The
 12 election by the public administrator shall be made in writing to the county clerk. Should the public
 13 administrator elect to receive a salary, the public administrator's office may not then elect to change
 14 at any future time to receive fees in lieu of salary. Every public administrator who begins his or her
 15 first term on or after January 1, 2024, shall be deemed to have elected to receive a salary as provided
 16 in this section.

17 2. If a public administrator elects to be placed on salary, the salary shall be based upon the
 18 average number of open letters in the two years preceding the term when the salary is elected, based
 19 upon the following schedule:

- 20 (1) Zero to five letters: salary shall be a minimum of seven thousand five hundred dollars;
- 21 (2) Six to fifteen letters: salary shall be a minimum of fifteen thousand dollars;
- 22 (3) Sixteen to twenty-five letters: salary shall be a minimum of twenty thousand dollars;
- 23 (4) Twenty-six to thirty-nine letters: salary shall be a minimum of twenty-five thousand
 24 dollars;
- 25 (5) Public administrators with forty or more letters shall be considered full-time county
 26 officials and shall be paid according to the assessed valuation schedule set forth below:

Assessed Valuation	Salary
\$ 8,000,000 to 40,999,999	\$29,000
\$ 41,000,000 to 53,999,999	\$30,000
\$ 54,000,000 to 65,999,999	\$32,000
\$ 66,000,000 to 85,999,999	\$34,000
\$ 86,000,000 to 99,999,999	\$36,000
\$ 100,000,000 to 130,999,999	\$38,000
\$ 131,000,000 to 159,999,999	\$40,000
\$ 160,000,000 to 189,999,999	\$41,000
\$ 190,000,000 to 249,999,999	\$41,500

\$ 250,000,000 to 299,999,999	\$43,000
\$ 300,000,000 to 449,999,999	\$45,000
\$ 450,000,000 to 599,999,999	\$47,000
\$ 600,000,000 to 749,999,999	\$49,000
\$ 750,000,000 to 899,999,999	\$51,000
\$ 900,000,000 to 1,049,999,999	\$53,000
\$ 1,050,000,000 to 1,199,999,999	\$55,000
\$ 1,200,000,000 to 1,349,999,999	\$57,000
\$ 1,350,000,000 and over	\$59,000

1 ;

2 (6) The public administrator in the city of St. Louis shall receive a salary not less than sixty-
3 five thousand dollars;

4 (7) Two thousand dollars of the compensation authorized in this section shall be payable to
5 the public administrator only if he or she has completed at least twenty hours of instruction each
6 calendar year relating to the operations of the public administrator's office when approved by a
7 professional association of the county public administrators of Missouri unless exempted from the
8 training by the professional association. The professional association approving the program shall
9 provide a certificate of completion to each public administrator who completes the training program
10 and shall send a list of certified public administrators to the treasurer of each county. Expenses
11 incurred for attending the training session shall be reimbursed to the county public administrator in
12 the same manner as other expenses as may be appropriated for that purpose.

13 3. If a public administrator is appointed by the court as both a guardian and a conservator to
14 the same ward or protectee, it shall be considered two letters.

15 4. Notwithstanding subsection 2 or 5 of this section, upon majority approval by the salary
16 commission, a public administrator may be paid according to the assessed valuation schedule set
17 forth in subdivision (5) of subsection 2 of this section. If the salary commission elects to pay a
18 public administrator according to the assessed valuation schedule, the salary commission shall not
19 elect to change at any future time to pay the public administrator's office according to the average
20 number of open letters in lieu of paying them according to the assessed valuation schedule.

21 5. The initial compensation of the public administrator who elects to be put on salary shall
22 be determined by the average number of letters for the two years preceding the term when the salary
23 is elected. Salary increases or decreases according to the minimum schedule set forth in ~~subsection~~
24 ~~4 of~~ this section shall be adjusted only after the number of open letters places the workload in a
25 different subdivision for two consecutive years. Minimum salary increases or decreases shall only

1 take effect upon a new term of office of the public administrator. The number of letters each year
2 shall be determined in accordance with the reporting requirements set forth in law.

3 ~~[4.]~~ 6. All fees collected by a public administrator who elects to be salaried shall be
4 deposited in the county treasury or with the treasurer for the city of St. Louis.

5 ~~[5.]~~ 7. Any public administrator in a county of the first classification without a charter form
6 of government with a population of less than one hundred thousand inhabitants who elects to receive
7 fees in lieu of a salary pursuant to this section may elect to join the Missouri local government
8 employees' retirement system created pursuant to sections 70.600 to 70.755.

9 8. (1) A letter of guardianship and a letter of conservatorship shall be counted as separate
10 letters.

11 (2) For purposes of this subsection the following terms mean:

12 (a) "Letter of conservatorship", the appointment of a conservatorship of an estate by the
13 court to a protectee adjudged to be disabled;

14 (b) "Letter of guardianship", the appointment of a guardianship by the court to a ward
15 adjudged to be incapacitated.

16 610.021. Except to the extent disclosure is otherwise required by law, a public governmental
17 body is authorized to close meetings, records and votes, to the extent they relate to the following:

18 (1) Legal actions, causes of action or litigation involving a public governmental body and
19 any confidential or privileged communications between a public governmental body or its
20 representatives and its attorneys. However, any minutes, vote or settlement agreement relating to
21 legal actions, causes of action or litigation involving a public governmental body or any agent or
22 entity representing its interests or acting on its behalf or with its authority, including any insurance
23 company acting on behalf of a public government body as its insured, shall be made public upon
24 final disposition of the matter voted upon or upon the signing by the parties of the settlement
25 agreement, unless, prior to final disposition, the settlement agreement is ordered closed by a court
26 after a written finding that the adverse impact to a plaintiff or plaintiffs to the action clearly
27 outweighs the public policy considerations of section 610.011, however, the amount of any moneys
28 paid by, or on behalf of, the public governmental body shall be disclosed; provided, however, in
29 matters involving the exercise of the power of eminent domain, the vote shall be announced or
30 become public immediately following the action on the motion to authorize institution of such a
31 legal action. Legal work product shall be considered a closed record;

32 (2) Leasing, purchase or sale of real estate by a public governmental body where public
33 knowledge of the transaction might adversely affect the legal consideration therefor. However, any
34 minutes, vote or public record approving a contract relating to the leasing, purchase or sale of real
35 estate by a public governmental body shall be made public upon execution of the lease, purchase or
36 sale of the real estate;

37 (3) Hiring, firing, disciplining or promoting of particular employees by a public
38 governmental body when personal information about the employee is discussed or recorded.
39 However, any vote on a final decision, when taken by a public governmental body, to hire, fire,

1 promote or discipline an employee of a public governmental body shall be made available with a
2 record of how each member voted to the public within seventy-two hours of the close of the meeting
3 where such action occurs; provided, however, that any employee so affected shall be entitled to
4 prompt notice of such decision during the seventy-two-hour period before such decision is made
5 available to the public. As used in this subdivision, the term "personal information" means
6 information relating to the performance or merit of individual employees;

7 (4) The state militia or national guard or any part thereof;

8 (5) Nonjudicial mental or physical health proceedings involving identifiable persons,
9 including medical, psychiatric, psychological, or alcoholism or drug dependency diagnosis or
10 treatment;

11 (6) Scholastic probation, expulsion, or graduation of identifiable individuals, including
12 records of individual test or examination scores; however, personally identifiable student records
13 maintained by public educational institutions shall be open for inspection by the parents, guardian or
14 other custodian of students under the age of eighteen years and by the parents, guardian or other
15 custodian and the student if the student is over the age of eighteen years;

16 (7) Testing and examination materials, before the test or examination is given or, if it is to
17 be given again, before so given again;

18 (8) Welfare cases of identifiable individuals;

19 (9) Preparation, including any discussions or work product, on behalf of a public
20 governmental body or its representatives for negotiations with employee groups;

21 (10) Software codes for electronic data processing and documentation thereof;

22 (11) Specifications for competitive bidding, until either the specifications are officially
23 approved by the public governmental body or the specifications are published for bid;

24 (12) Sealed bids and related documents, until the bids are opened; and sealed proposals and
25 related documents or any documents related to a negotiated contract until a contract is executed, or
26 all proposals are rejected;

27 (13) Individually identifiable personnel records, performance ratings or records pertaining to
28 employees or applicants for employment, except that this exemption shall not apply to the names,
29 positions, salaries and lengths of service of officers and employees of public agencies once they are
30 employed as such, and the names of private sources donating or contributing money to the salary of
31 a chancellor or president at all public colleges and universities in the state of Missouri and the
32 amount of money contributed by the source;

33 (14) Records which are protected from disclosure by law;

34 (15) Meetings and public records relating to scientific and technological innovations in
35 which the owner has a proprietary interest;

36 (16) Records relating to municipal hotlines established for the reporting of abuse and
37 wrongdoing;

1 (17) Confidential or privileged communications between a public governmental body and
2 its auditor, including all auditor work product; however, all final audit reports issued by the auditor
3 are to be considered open records pursuant to this chapter;

4 (18) (a) Security measures, global positioning system (GPS) data, investigative
5 information, or investigative or surveillance techniques of any public agency responsible for law
6 enforcement or public safety that, if disclosed, has the potential to endanger the health or safety of
7 an individual or the public.

8 (b) Any information or data provided to a tip line for the purpose of safety or security at an
9 educational institution that, if disclosed, has the potential to endanger the health or safety of an
10 individual or the public.

11 (c) Any information contained in any suspicious activity report provided to law enforcement
12 that, if disclosed, has the potential to endanger the health or safety of an individual or the public.

13 (d) Operational guidelines, policies and specific response plans developed, adopted, or
14 maintained by any public agency responsible for law enforcement, public safety, first response, or
15 public health for use in responding to or preventing any critical incident which has the potential to
16 endanger individual or public safety or health. Financial records related to the procurement of or
17 expenditures relating to operational guidelines, policies or plans purchased with public funds shall
18 be open. When seeking to close information pursuant to this exception, the public governmental
19 body shall affirmatively state in writing that disclosure would impair the public governmental body's
20 ability to protect the security or safety of persons or real property, and shall in the same writing state
21 that the public interest in nondisclosure outweighs the public interest in disclosure of the records;

22 (19) Existing or proposed security systems and structural plans of real property owned or
23 leased by a public governmental body, and information that is voluntarily submitted by a nonpublic
24 entity owning or operating an infrastructure to any public governmental body for use by that body to
25 devise plans for protection of that infrastructure, the public disclosure of which would threaten
26 public safety:

27 (a) Records related to the procurement of or expenditures relating to security systems
28 purchased with public funds shall be open;

29 (b) When seeking to close information pursuant to this exception, the public governmental
30 body shall affirmatively state in writing that disclosure would impair the public governmental body's
31 ability to protect the security or safety of persons or real property, and shall in the same writing state
32 that the public interest in nondisclosure outweighs the public interest in disclosure of the records;

33 (c) Records that are voluntarily submitted by a nonpublic entity shall be reviewed by the
34 receiving agency within ninety days of submission to determine if retention of the document is
35 necessary in furtherance of a state security interest. If retention is not necessary, the documents
36 shall be returned to the nonpublic governmental body or destroyed;

37 (20) The portion of a record that identifies security systems or access codes or authorization
38 codes for security systems of real property;

1 (21) Records that identify the configuration of components or the operation of a computer,
 2 computer system, computer network, or telecommunications network, and would allow
 3 unauthorized access to or unlawful disruption of a computer, computer system, computer network,
 4 or telecommunications network of a public governmental body. This exception shall not be used to
 5 limit or deny access to otherwise public records in a file, document, data file or database containing
 6 public records. Records related to the procurement of or expenditures relating to such computer,
 7 computer system, computer network, or telecommunications network, including the amount of
 8 moneys paid by, or on behalf of, a public governmental body for such computer, computer system,
 9 computer network, or telecommunications network shall be open;

10 (22) Credit card numbers, personal identification numbers, digital certificates, physical and
 11 virtual keys, access codes or authorization codes that are used to protect the security of electronic
 12 transactions between a public governmental body and a person or entity doing business with a
 13 public governmental body. Nothing in this section shall be deemed to close the record of a person
 14 or entity using a credit card held in the name of a public governmental body or any record of a
 15 transaction made by a person using a credit card or other method of payment for which
 16 reimbursement is made by a public governmental body;

17 (23) Records submitted by an individual, corporation, or other business entity to a public
 18 institution of higher education in connection with a proposal to license intellectual property or
 19 perform sponsored research and which contains sales projections or other business plan information
 20 the disclosure of which may endanger the competitiveness of a business;

21 (24) Records relating to foster home or kinship placements of children in foster care under
 22 section 210.498; ~~[and]~~

23 (25) Individually identifiable customer usage and billing records for customers of a
 24 municipally owned utility, unless the records are requested by the customer or authorized for release
 25 by the customer, except that a municipally owned utility shall make available to the public the
 26 customer's name, billing address, location of service, and dates of service provided for any
 27 commercial service account; and

28 (26) Any portion of a record that contains individually identifiable information of a minor
 29 seventeen years and under held by a public governmental body, if such public governmental body is
 30 a city, town, village, or park board except when such records are requested by the division of labor
 31 standards within the department of labor and industrial relations for the purpose of enforcing chapter
 32 294.

33 ~~[50.800. 1. On or before the first Monday in March of each year, the~~
 34 ~~county commission of each county of the second, third, or fourth class shall~~
 35 ~~prepare and publish in some newspaper as provided for in section 493.050, if there~~
 36 ~~is one, and if not by notices posted in at least ten places in the county, a detailed~~
 37 ~~financial statement of the county for the year ending December thirty-first,~~
 38 ~~preceding.~~

39 ~~2. The statement shall show the bonded debt of the county, if any, kind of~~
 40 ~~bonds, date of maturity, interest rate, rate of taxation levied for interest and sinking~~

1 fund and authority for the levy, the total amount of interest and sinking fund that
2 has been collected and interest and sinking fund on hand in cash.

3 ~~3. The statement shall also show separately the total amount of the county
4 and township school funds on hand and loaned out, the amount of penalties, fines,
5 levies, utilities, forfeitures, and any other taxes collected and disbursed or
6 expended during the year and turned into the permanent school fund, the name of
7 each person who has a loan from the permanent school fund, whether county or
8 township, the amount of the loan, date loan was made and date of maturity,
9 description of the security for the loan, amount, if any, of delinquent interest on
10 each loan.~~

11 ~~4. The statement shall show the total valuation of the county for purposes
12 of taxation, the highest rate of taxation the constitution permits the county
13 commission to levy for purposes of county revenue, the rate levied by the county
14 commission for the year covered by the statement, division of the rate levied
15 among the several funds and total amount of delinquent taxes for all years as of
16 December thirty first.~~

17 ~~5. The statement shall show receipts or revenues into each and every fund
18 separately. Each fund shall show the beginning balance of each fund; each source
19 of revenue; the total amount received from each source of revenue; the total
20 amount available in each fund; the total amount of disbursements or expenditures
21 from each fund and the ending balance of each fund as of December thirty first.
22 The total receipts or revenues for the year into all funds shall be shown in the
23 recapitulation. In counties with the township form of government, each township
24 shall be considered a fund pursuant to this subsection.~~

25 ~~6. Total disbursements or expenditures shall be shown for warrants issued
26 in each category contained in the forms developed or approved by the state auditor
27 pursuant to section 50.745. Total amount of warrants, person or vendor to whom
28 issued and purpose for which issued shall be shown except as herein provided.
29 Under a separate heading in each fund the statements shall show what warrants are
30 outstanding and unpaid for the lack of funds on that date with appropriate balance
31 or overdraft in each fund as the case may be.~~

32 ~~7. Warrants issued to pay for the service of election judges and clerks of
33 elections shall be in the following form:~~

34 ~~Names of judges and clerks of elections at \$_____ per day (listing the
35 names run in and not listing each name by lines, and at the end of the list of names
36 giving the total of the amount of all the warrants issued for such election services).~~

37 ~~8. Warrants issued to pay for the service of jurors shall be in the following
38 form:~~

39 ~~Names of jurors at \$_____ per day (listing the names run in and not
40 listing each name by lines, and at the end of the list of names giving the total of
41 the amount of all the warrants issued for such election service).~~

42 ~~9. Warrants to Internal Revenue Service for Social Security and
43 withholding taxes shall be brought into one call.~~

44 ~~10. Warrants to the director of revenue of Missouri for withholding taxes
45 shall be brought into one call.~~

46 ~~11. Warrants to the division of employment security shall be brought into
47 one call.~~

48 ~~12. Warrants to Missouri local government employees' retirement system
49 or other retirement funds for each office shall be brought into one call.~~

1 13. ~~Warrants for utilities such as gas, water, lights and power shall be~~
2 ~~brought into one call except that the total shall be shown for each vendor.~~

3 14. ~~Warrants issued to each telephone company shall be brought into one~~
4 ~~call for each office in the following form:~~

5 ~~(Name of Telephone Company for _____ office and total amount of~~
6 ~~warrants issued).~~

7 15. ~~Warrants issued to the postmaster for postage shall be brought into one~~
8 ~~call for each office in the following form:~~

9 ~~(Postmaster for _____ office and total amount of warrants issued).~~

10 16. ~~Disbursements or expenditures by road districts shall show the~~
11 ~~warrants, if warrants have been issued in the same manner as provided for in~~
12 ~~subsection 5 of this section. If money has been disbursed or expended by~~
13 ~~overseers the financial statement shall show the total paid by the overseer to each~~
14 ~~person for the year, and the purpose of each payment. Receipts or revenues into~~
15 ~~the county distributive school fund shall be listed in detail, disbursements or~~
16 ~~expenditures shall be listed and the amount of each disbursement or expenditure.~~
17 ~~If any taxes have been levied by virtue of Section 12(a) of Article X of the~~
18 ~~Constitution of Missouri the financial statement shall contain the following:~~

19 ~~By virtue and authority of the discretionary power conferred upon the~~
20 ~~county commissions of the several counties of this state to levy a tax of not to~~
21 ~~exceed 35 cents on the \$100 assessed valuation the county commission of _____~~
22 ~~County did for the year covered by this report levy a tax rate of _____ cents on~~
23 ~~the \$100 assessed valuation which said tax amounted to \$ _____ and was~~
24 ~~disbursed or expended as follows:~~

25
26 ~~The statement shall show how the money was disbursed or expended and if any~~
27 ~~part of the sum has not been accounted for in detail under some previous~~
28 ~~appropriate heading the portion not previously accounted for shall be shown in~~
29 ~~detail.~~

30 17. ~~At the end of the statement the person designated by the county~~
31 ~~commission to prepare the financial statement herein required shall append the~~
32 ~~following certificate:~~

I, _____, the duly authorized agent appointed by the county
commission of _____ County, state of Missouri, to prepare for
publication the financial statement as required by section 50.800,
RSMo, hereby certify that I have diligently checked the records of the
county and that the above and foregoing is a complete and correct
statement of every item of information required in section 50.800,
RSMo, for the year ending December 31, _____, and especially have
I checked every receipt from every source whatsoever and every
disbursement or expenditure of every kind and to whom and for what
each such disbursement or expenditure was made and that each receipt
or revenue and disbursement or expenditure is accurately shown. (If
for any reason complete and accurate information is not given the
following shall be added to the certificate.) Exceptions: The above
report is incomplete because proper information was not available in
the following records _____ which are in the keeping of the

following officer or officers. The person designated to prepare the financial statement shall give in detail any incomplete data called for by this section.

Date _____

Officer designated by county commission to prepare financial statement required by section 50.800, RSMo.

Or if no one has been designated said statement having been prepared by the county clerk, signature shall be in the following form:

Clerk of the county commission and ex officio officer designated to prepare financial statement required by section 50.800, RSMo.

18. Any person falsely certifying to any fact covered by the certificate is liable on his bond and upon conviction of falsely certifying to any fact covered by the certificate is guilty of a misdemeanor and punishable by a fine of not less than two hundred dollars or more than one thousand dollars or by imprisonment in the county jail for not less than thirty days nor more than six months or by both fine and imprisonment. Any person charged with the responsibility of preparing the financial report who willfully or knowingly makes a false report of any record, is, in addition to the penalty otherwise provided for in this law, deemed guilty of a felony and upon conviction shall be sentenced to the penitentiary for not less than two years nor more than five years.]

[50.810. 1. The statement shall be printed in not less than 8-point type, but not more than the smallest point type over 8-point type available and in the standard column width measure that will take the least space. The publisher shall file two proofs of publication with the county commission and the commission shall forward one proof to the state auditor and shall file the other in the office of the commission. The county commission shall not pay the publisher until proof of publication is filed with the commission and shall not pay the person designated to prepare the statement for the preparation of the copy for the statement until the state auditor notifies the commission that proof of publication has been received and that it complies with the requirements of this section.

2. The statement shall be spread on the record of the commission and for this purpose the publisher shall be required to furnish the commission with at least two copies of the statement that may be pasted on the record. The publisher shall itemize the cost of publishing said statement by column inch as properly chargeable to the several funds and shall submit such costs for payment to the county commission. The county commission shall pay out of each fund in the proportion that each item bears to the total cost of publishing said statement and shall issue warrants therefor; provided any part not properly chargeable to any specific fund shall be paid from the county general revenue fund.

3. The state auditor shall notify the county treasurer immediately of the receipt of the proof of publication of the statement. After the first of April of each year the county treasurer shall not pay or enter for protest any warrant for the pay of any commissioner of any county commission until notice is received from the state auditor that the required proof of publication has been filed. Any county treasurer paying or entering for protest any warrant for any commissioner of the

1 county commission prior to the receipt of such notice from the state auditor shall
2 be liable on his official bond therefor.

3 4. ~~The state auditor shall prepare sample forms for financial statements
4 and shall mail the same to the county clerks of the several counties in this state. If
5 the county commission employs any person other than a bonded county officer to
6 prepare the financial statement the county commission shall require such person to
7 give bond with good and sufficient sureties in the penal sum of one thousand
8 dollars for the faithful performance of his duty. If any county officer or other
9 person employed to prepare the financial statement herein provided for shall fail,
10 neglect, or refuse to, in any manner, comply with the provisions of this law he
11 shall, in addition to other penalties herein provided, be liable on his official bond
12 for dereliction of duty.]"; and~~

13
14 Further amend said bill by amending the title, enacting clause, and intersectional references
15 accordingly.